

NO ANALYSIS REQUIRED

Author: Costa Analyst: Kristina North Bill Number: SB 302
Related Bills: See previous analyses Telephone: 845-6978 Amended Date: 03/09/98
Attorney: Doug Bramhall Sponsor: _____

SUBJECT: Farmworker Housing Credit/Based on Eligible Costs

- ____ ANALYSIS NOT REQUIRED of this bill -- Not within scope of responsibility of this department.
- ____ TECHNICAL BILL -- No program or fiscal changes to existing program.
- ____ BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department and should be reviewed for reassignment to another department.
- X TECHNICAL AMENDMENT - No change in previously submitted analysis required. Approved Board position of prior analysis is **PENDING.**
- ____ MINOR AMENDMENT - No change in previously submitted analysis required. Approved position of prior analysis is _____.
- ____ MINOR AMENDMENT - No change in approved position of _____. See comments below.
- ____ OTHER - See comments below.

COMMENTS:

Under the Personal Income Tax Law (PITL) and the Bank and Corporation Tax Law (B&CTL), this bill would redefine the basis for the Farmworker Housing Credits as "eligible costs" and make other minor changes.

This analysis does not address the bill's changes to the Health and Safety Code regarding farmworker housing because the changes do not impact the Franchise Tax Board (FTB).

The March 9, 1998, amendment make various technical changes, including 1) replacing the term "qualified expenditures" (made obsolete by the amendment of January 13, 1998) with the term "eligible costs"; 2) reinstating language inadvertently deleted in the previous version of the bill; and 3) adding technical language omitted from the original bill.

Except for the technical considerations, the remainder of the department's analysis of the bill as amended January 13, 1998, still applies.

DEPARTMENTS THAT MAY BE AFFECTED:

____ STATE MANDATE

____ GOVERNOR'S APPOINTMENT

Department Staff Position:

____ S ____ O
____ SA ____ OUA
____ N ____ NP
____ NA X NAR
____ PENDING

Agency Secretary Position:

____ S ____ O
____ SA ____ OUA
____ N ____ NP
____ NA ____ NAR
DEFER TO _____

GOVERNOR'S OFFICE USE

Position Approved _____
Position Disapproved _____
Position Noted _____

Franchise Tax Board Staff Date
Kristina E. North 3/12/98

Agency Secretary Date

By: Date: